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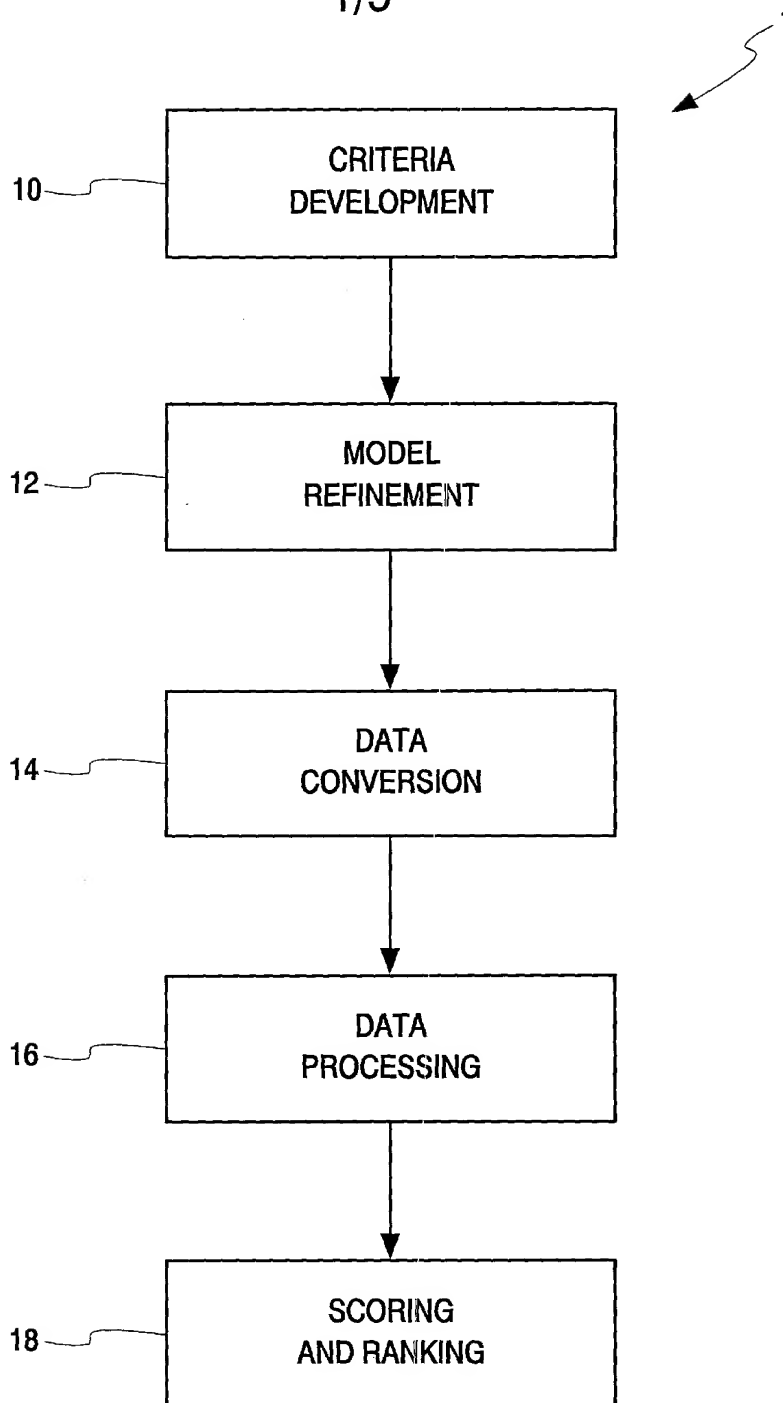
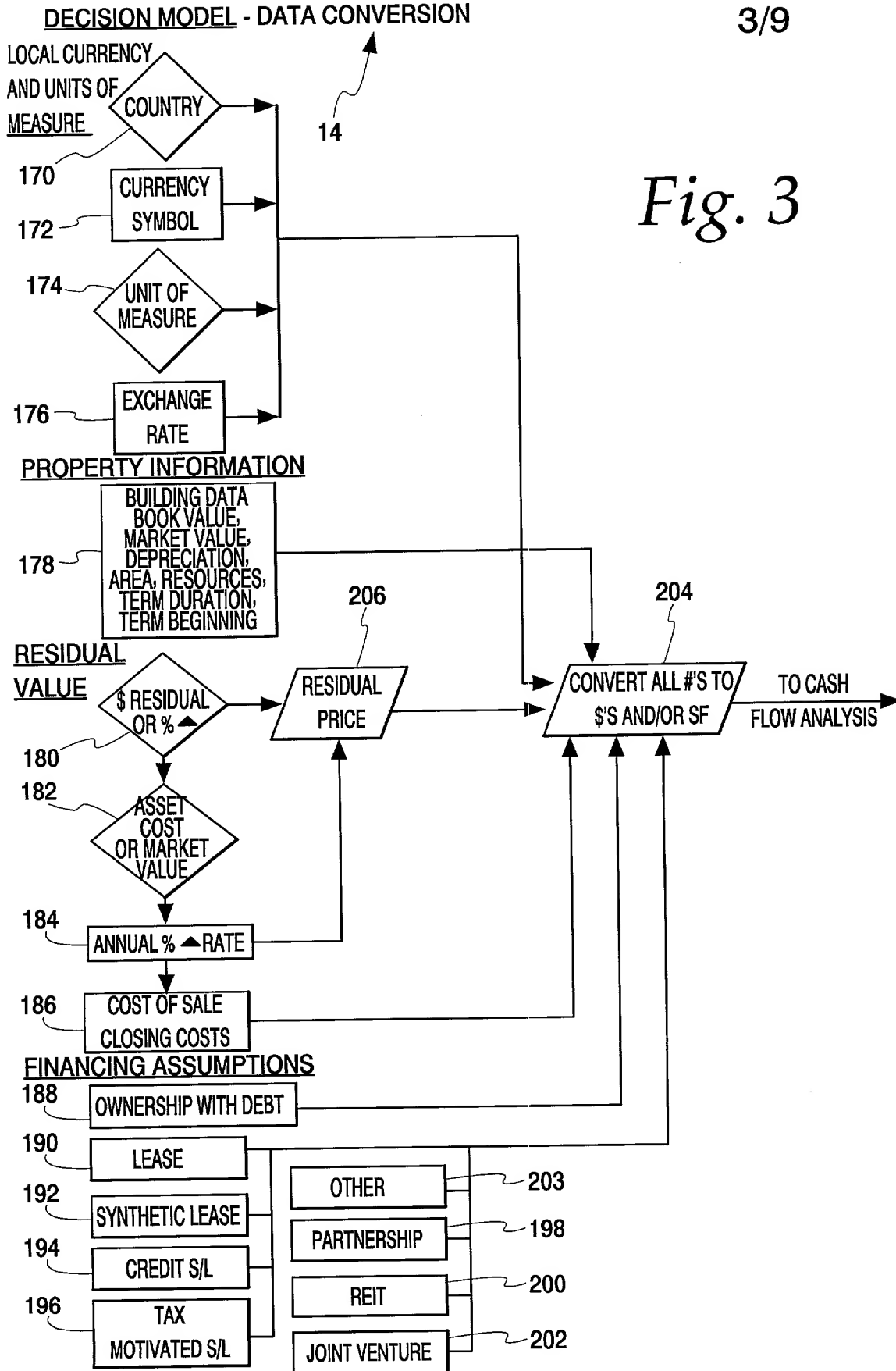


Fig. 1

CRITERIA DEVELOPMENT



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09930913.FIG.3

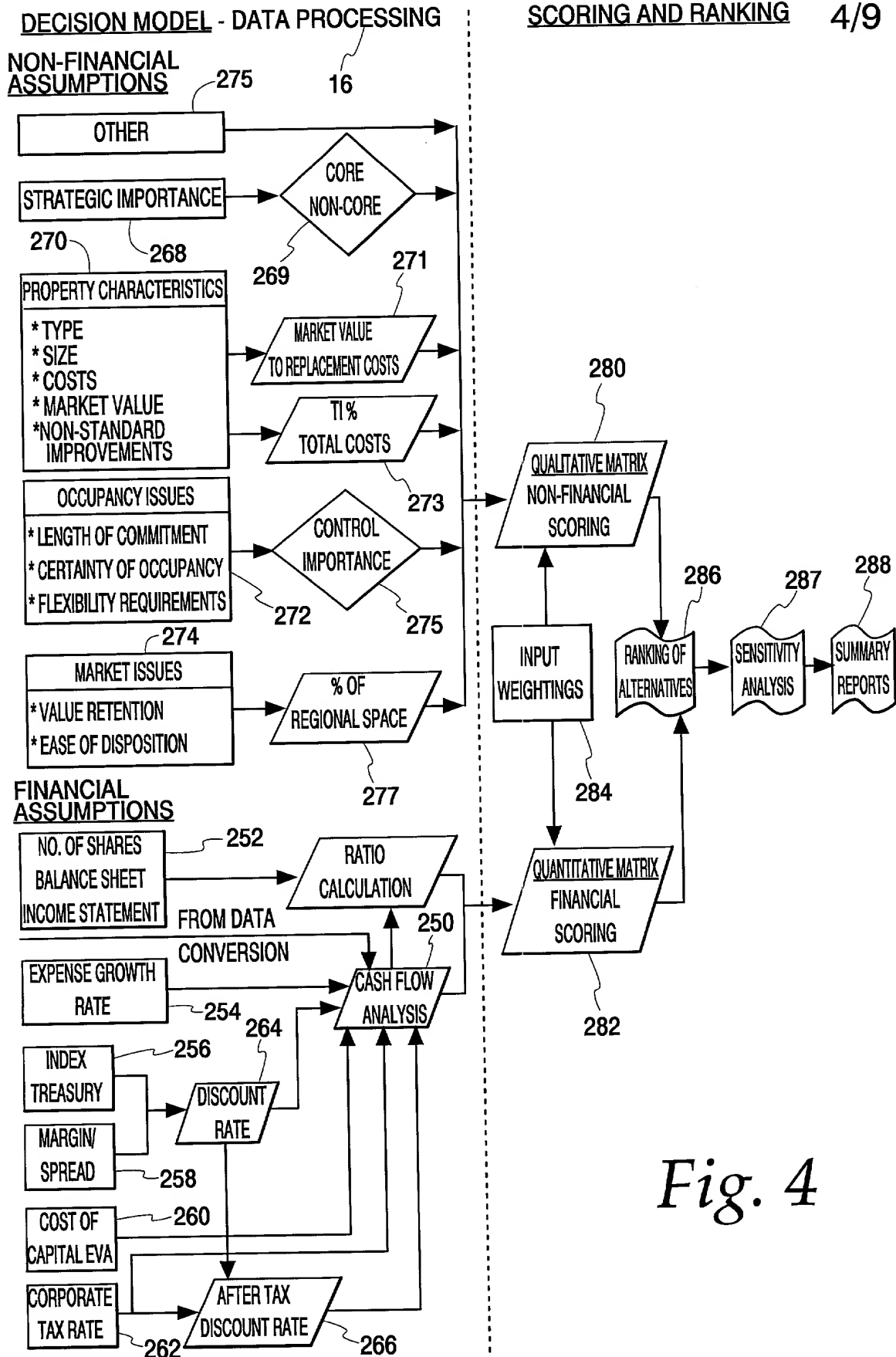
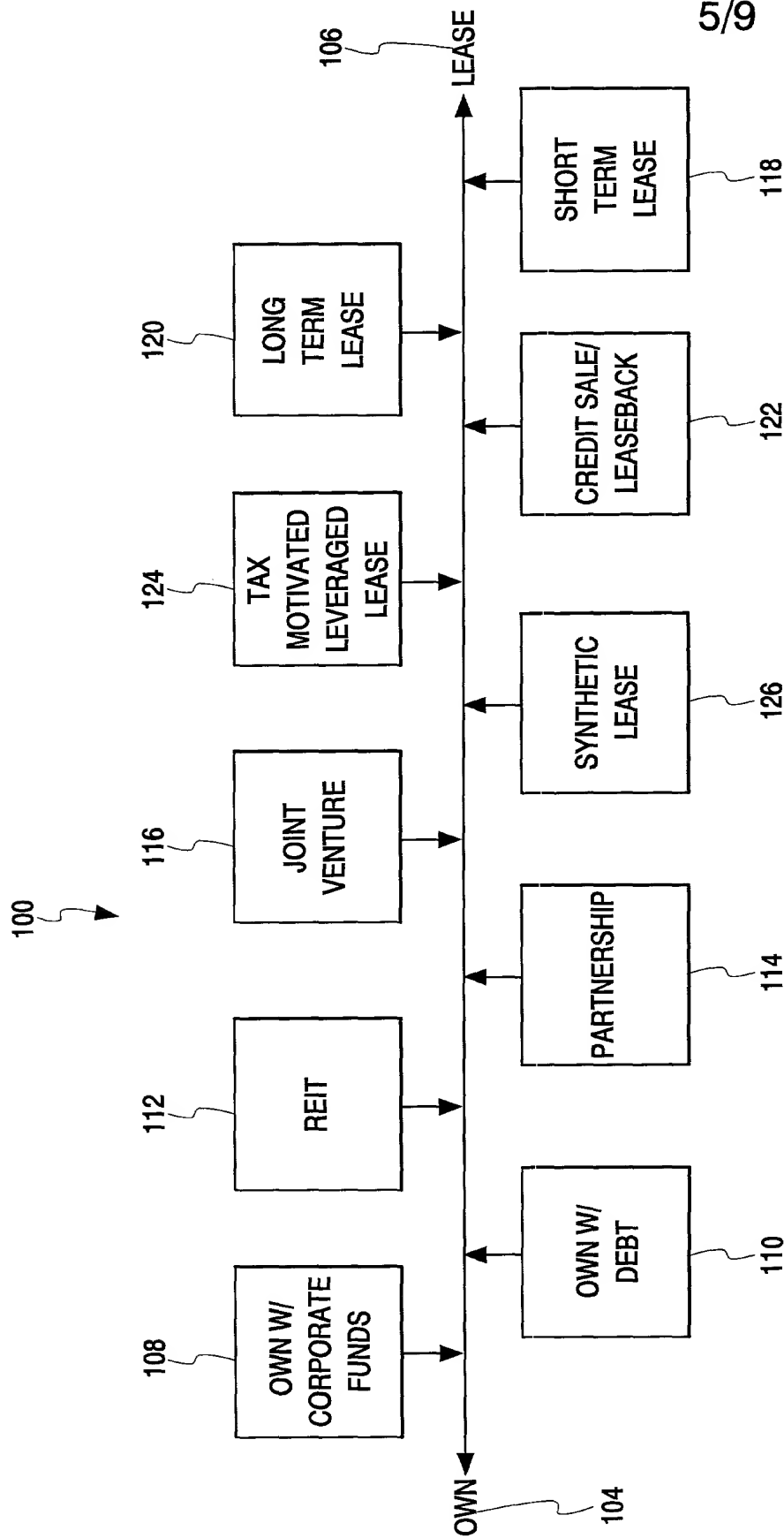


Fig. 4



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Fig. 5

202410" ETECE 660

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SCORING MATRIX - QUANTITATIVE FACTORS

Fig. 6A

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 SCORING MATRIX - FINANCIAL

	WEIGHTING	OWNERSHIP - DEBT		SYNTHETIC LEASE		LEASE	
		SCORE	WTD. SCORE	SCORE	WTD. SCORE	SCORE	WTD. SCORE
FINANCIAL							
1 NET PRESENT VALUE AFTER TAX	50%	3	1.50	2	1.00	1	0.50
2 ECONOMIC VALUE-ADDED (EVA)	10%	3	0.30	2	0.20	1	0.10
3 BALANCE SHEET IMPACT: TOTAL DEBT TO CAPITAL CAPITAL REQUIREMENT		1		1		1	
		1		2		2	
AVERAGE / WEIGHTED AVERAGE	5%	1	0.05	1.5	0.08	1.5	0.08
4 P&L COST IMPACT: 1ST YEAR IMPACT ON EARNINGS (LOSS) FROM CONTINUING OPERATIONS 12 YEAR CUMULATIVE IMPACT ON EARNINGS (LOSS) FROM CONTINUING OPERATIONS		2		3		1	
		3		2		1	
AVERAGE / WEIGHTED AVERAGE	15%	2.5	0.38	2.5	0.38	1	0.15
5 CREDIT RISK: EBIT INTEREST COVERAGE EBITDA INTEREST COVERAGE FREE CASH FLOWS TO TOTAL DEBT FUNDS FROM OPERATIONS TO TOTAL DEBT		3		2		1	
		3		2		1	
		3		2		1	
		3		2		1	
AVERAGE / WEIGHTED AVERAGE	15%	3	0.45	2	0.30	1	0.15
6 PROFITABILITY RATIOS: DILUTED EPS FROM CONT. OPER. OPERATING PROFIT/NET SALES RETURN ON ASSETS RETURN ON EQUITY RETURN ON TOTAL CAPITAL		2		3		1	
		3		2		1	
		2		3		1	
		2		3		1	
AVERAGE / WEIGHTED AVERAGE	5%	2.2	0.11	2.8	0.14	1	0.05
TOTALS	100%		2.79		2.09		1.03

SCORING MATRIX - QUALITATIVE FACTORS (RAW SCORES)

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 NON-FINANCIAL INPUT

Fig. 6B

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CRITERIA		OWNERSHIP DEBT			SYNTHETIC LEASE		
DETERMINANT		SCORE			LEASE		
7 STRATEGIC IMPORTANCE	DEGREE CRITICAL TO BUSINESS	CORE	NON-CORE	CORE	NON-CORE	CORE	NON-CORE
8 PROPERTY CHARACTERISTICS	SQUARE FEET	LARGE		3		3	1
REPLACEMENT COST	TOTAL REPLACEMENT COST	MEDIUM		3		3	1
DEGREE ENTITY SPECIFIC	71'S % OF BUILDING COST	20% - 50%		2		2	2
MARKET VALUE/BOOK VALUE	MARKET VALUE/REPLACE COST	>100%		3		3	>50%
9 OCCUPANCY ISSUES:	TERM IN YEAR	10>		2		2	<75%
LENGTH OF COMMITMENT	LEVEL OF CERTAINTY	MEDIUM		2		2	2
CERTAINTY OF OCCUPANCY	LEVEL OF IMPORTANCE	<IMPORTANT		2		2	2
FLEXIBILITY:	MARKET CONFORMANCE	HIGH		3		3	3
CONTROL OF ENVIRONMENT	SIZE OF MARKET	PRIMARY		3		3	3
10 MARKET ISSUES	QUALITY OF MARKET	EQUILIBRIUM		2		2	2
LIQUIDITY:	RENT/VALUE TRENDS	DOWN		1		1	1
VALUE RETENTION:	ENTITY % OF REGION	<50%		3		3	3
EASE OF DISPOSITION:				28		30	26
TOTAL SCORE							

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SCORING MATRIX - QUALITATIVE FACTORS (WEIGHTED SCORES)

Fig. 6C

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 SCORING MATRIX - NON FINANCIAL

CRITERIA	WEIGHTING	OWNERSHIP - DEBT		SYNTHETIC LEASE		LEASE	
		SCORE	WTD. SCORE	SCORE	WTD. SCORE	SCORE	WTD. SCORE
NON-FINANCIAL							
7 STRATEGIC IMPORTANCE	15%	3	0.45	3	0.45	1	0.15
8 PROPERTY CHARACTERISTICS FACILITY SIZE REPLACEMENT COST DEGREE ENTITY SPECIFIC MARKET VALUE/BOOK VALUE		3 2 2 1		3 2 2 3		1 2 2 3	
AVERAGE / WEIGHTED AVERAGE	23.0%	2.0	0.46	2.5	0.58	2.0	0.46
9 OCCUPANCY ISSUES: LENGTH OF COMMITMENT CERTAINTY OF OCCUPANCY FLEXIBILITY: CONTROL OF ENVIRONMENT		3 2 2		1 2 2		1 2 2	
AVERAGE / WEIGHTED AVERAGE	30.0%	2.3	0.70	1.7	0.50	1.7	0.50
10 MARKET ISSUES: LIQUIDITY: VALUE RETENTION: MARKET CONFORMANCE EASE OF DISPOSITION: SIZE OF MARKET QUALITY OF MARKET RENT/VALUE TRENDS ENTITY % OF REGION		1 3 2 1 3		3 3 2 1 3		3 3 2 3 1	
AVERAGE / WEIGHTED AVERAGE	32.0%	2	0.64	2.4	0.77	2.4	0.77
TOTALS	100.0%		2.25		2.29		1.88

SCORING MATRIX - COMBINED

BASE MODEL: "NEW ACQUISITION"
 REAL ESTATE SOLUTION - LEASE VS. BUY ANALYSIS
 SCORING MATRIX - COMBINED (FINANCIAL AND NON-FINANCIAL TOTALS)

	OWNERSHIP - DEBT			SYNTHETIC LEASE			LEASE		
	RANK	WTD SCORE		RANK	WTD SCORE		RANK	WTD SCORE	
FINANCIAL SCORING TOTALS	3	2.79		2	2.09		1	1.03	
NON-FINANCIAL SCORING TOTALS	2	2.25		3	2.29		1	1.88	

FINANCIAL SCORING RANK (3+HIGHEST, 1+LOWEST) NON-FINANCIAL SCORING RANK (3+HIGHEST, 1+LOWEST)

3 OWNERSHIP - DEBT
 2 SYNTHETIC LEASE
 1 LEASE

3 SYNTHETIC LEASE
 2 OWNERSHIP - DEBT
 1 LEASE

Fig. 6D